CLAIM AMENDMENTS

Claims 1-34 (Cancelled).

- 35. (Previously Presented) A pharmaceutical formulation for multiphasic release of an active ingredient for treating inflammatory bowel disease comprising:
 a plurality of portions of the active ingredient, the plurality of active ingredient portions being an effective amount sufficient to treat inflammatory bowel disease, each of the plurality of portions having a different coating selected from a corresponding plurality of coatings consisting of different pH dependant soluble polymers or mixture of polymers, the plurality of different coatings soluble in a pH range of from about 6 to about 7, such that each active ingredient portion is released starting at a pH corresponding to the solubility of the coating thereon.
- 36. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the formulation comprises three coated active ingredient portions, a first portion having a coating soluble starting from a pH of 6, a second portion having a coating soluble starting from a pH of 6.5 and a third portion having a coating soluble starting from a pH of 7.
- 37. (Currently Amended) The pharmaceutical for formulation according to claim 36 wherein the first portion comprises 10 to 60% of the formulation, the second portion comprises from 10 to 60% of the formulation and the third portion comprises from 10 to 60% of the formulation.

- 38. (Previously Presented) The pharmaceutical formulation of claim 35 wherein the active ingredient in mesalazine.
- 39. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the active ingredient is selected from the group consisting of steroids, antibiotic, anti-inflammatories and combinations thereof.
- 40. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the plurality of active ingredient portions are in a form selected from the group consisting of microtablets, tablets, granules, microgranules, pellets and combinations thereof.
- 41. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the formulation is in a form of a multilayer tablet.
- 42. (Currently Amended) The pharmaceutical formulation according to claim 35 wherein at least one coated active ingredient portion is in a unitary form selected from the group consisting of a tablet, a layer and a microtablet, and wherein the unitary form further comprises a second coating thereon, the second coating containing from 5-35% of the same coating as the at least one coated active ingredient portion, from 0 to 10% of a fatty acid having from 12-20 carbon atoms and from 0 to 10% of a pharmaceutically acceptable plasticizer.
 - 43. (Previously Presented) The pharmaceutical formulation according to claim 35

wherein at least one coating is soluble starting at a pH of 6, and is selected from the group consisting of poly(methacrylic-co-methyl methacrylate), 1:1, 135,000MW, cellulose acetatephtalate, hydroxypropylmethylcelluloseacetatesuccinate type L and mixtures thereof.

- 44. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein at least one coating is soluble starting at a pH of 6.5 and is selected from the group consisting of poly(methacrylic acid-co-methyl methacrylate), 1:1, 135,000 MW, Hydroxypropylmethylcellulosephtalate, Hydroxypropylmethylcelluloseacetatesuccinate type L in a mixture 1:1 with poly(methacrylic acid-co- methylmethacralate), 1:2, 135,000 MW, and mixtures thereof.
- 45. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein at least one coating is soluble starting at a pH of 7 and is selected from the group consisting of poly(methacrylic acid-co-methacrylate), 1:2, 135,000 MW, poly(methylacrylate-co-methyl methacrylate-co-trimethacrylic acid), 7:3:1, 400,000 MW, or Hydroxypropylmethylcellulosephtalate type M, and mixtures thereof.
- 46. (Previously Presented) The pharmaceutical formulation according to claim 36 wherein the first coated portion comprises 30-35% of the formulation, the second coated portion comprises 30 to 35% of the formulation and the third coated portion comprises 30 to 35% of the formulation.

Respectfully submitted,

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